

**THE DEBTORS' ONE HUNDRED THIRTY-FIRST OMNIBUS
OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS EQUITY
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS
NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF
THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al. : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)

**NOTICE OF HEARING ON DEBTORS'
ONE HUNDRED THIRTY-FIRST OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on April 18, 2011, Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors in possession (collectively, the "Debtors"), filed their one hundred thirty-first omnibus objection to

claims (the “One Hundred Thirty-First Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the One Hundred Thirty-First Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 2, 2011 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the One Hundred Thirty-First Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq. and Evan Fleck, Esq.);

so as to be so filed and received by no later than **May 18, 2011 at 4:00 PM (prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the One Hundred Thirty-First Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred Thirty-First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 18, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----x

**DEBTORS' ONE HUNDRED
THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY
AS EQUITY CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS ONE HUNDRED THIRTY-FIRST
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, as debtors and debtors in possession (together, the “Debtors”), respectfully represent:

Relief Requested

1. The commencement of the Debtors’ chapter 11 cases has impacted parties in interest around the globe, including the Debtors’ prepetition counterparties, customers, and investors. Prepetition employees of the Debtors and their affiliates have, most certainly, also been affected. The Debtors attempted to minimize the impact on employees by, among other things, preserving more than 10,000 jobs through various asset sales and by transferring funds to establish a health care trust to backstop certain medical benefits. Unfortunately, as a result of the dramatic collapse of the Lehman empire, employees, like investors, could not be made whole for all of their damages and the nature of some of their compensation – in the form of restricted stock units or contingent stock awards – requires that their recovery be subordinated to claims against the Debtors. The law permits no other outcome.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “Compensation Claims”) were filed by current and/or former employees of the Debtors and/or their affiliates on the basis of either restricted stock units, contingent stock awards, stock options, or other equity-related compensation (together, the “Equity Awards”). The Equity Awards were compensation awards which, among other things, provided the employee with the right to shares of LBHI common stock on a future date upon the satisfaction of certain conditions. Certain of the Equity Awards were distributed or vested, while others were not distributed or unvested.

3. The ownership of the Equity Awards constitutes an equity interest in a Debtor, but does not constitute a claim against a Debtor’s estate as such term is defined in

section 101 of title 11 of the United States Code (the “Bankruptcy Code”). Accordingly, the Debtors file this omnibus objection, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664] to reclassify the Compensation Claims as equity interests.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Equity Awards Are Not Claims

9. The Debtors continue their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent. As indicated on Exhibit A, certain of the Compensation Claims were improperly filed as secured or general unsecured claims and others were improperly filed as claims having priority pursuant to section 507(a) of the Bankruptcy Code. Each of the Compensation Claims must be reclassified as equity interests.

10. Both the Bankruptcy Rules and the Procedures Order provide grounds to object to the Compensation Claims. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because ... they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” Procedures Order at 2.

11. Once objected to, a filed proof of claim is no longer “deemed allowed.” 11 U.S.C. § 502(a) (“A claim or interest, proof of which is filed ... is deemed allowed, unless a party in interest ... objects.”). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*,

Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

The Compensation Claims Should Be Reclassified as Interests

A. Compensation Claims Are for Equity Securities.

12. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §501(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

13. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

14. The Equity Awards provided grantees with a right to acquire common stock in LBHI upon satisfaction of certain conditions precedent, similar to stock options or the right to exercise stock options. As a result, the Equity Awards fall within the definition of “equity securities” under the Bankruptcy Code. Because each of the Compensation Claims is

based on the ownership of the Equity Awards, the Debtors hereby object to reclassify the Compensation Claims as equity interests.

B. Subordination Provisions Present in Certain of the Agreements Are Enforceable Pursuant to Bankruptcy Code Section 510(a).

15. Notwithstanding that the Compensation Claims must be reclassified as equity securities, Agreements governing certain of the Equity Awards (the “Agreements”) provided that, in the event of a bankruptcy of LBHI, all claims arising from, in connection with, or in any way relating to, any failure of LBHI to deliver shares of common stock shall have the same priority as, and no greater priority than, common stock interests in LBHI. These Agreements advised grantees that:

All of [their] claims arising from, in connection with, or in any way relating to, any failure of [LBHI] to deliver to [them], or to a subsidiary for delivery by such subsidiary to [them], shares of Common Stock on the date when such shares are due to be delivered under this Agreement in satisfaction of each Unit granted to you shall be deemed, in the event of a bankruptcy of [LBHI], to be claims for damages arising from the purchase or sale of Common Stock of [LBHI], within the meaning of section 510(b) of the Bankruptcy Code and shall have in such bankruptcy the same priority as, and no greater priority than, common stock interests in [LBHI].

See, e.g., 2003 and 2004 Equity Award Program Agreement, ¶ 10.

16. Section 510(a) of the Bankruptcy Code provides that “[a] subordination agreement is enforceable … to the same extent that such agreement is enforceable under applicable nonbankruptcy law.” 11 U.S.C. § 510(a). Courts have routinely held that the “enforcement of lawful subordination agreements by Bankruptcy Courts does not offend the policy of equal distribution of the bankrupt’s estate.” *In re Leasing Consultants, Inc.* 2 B.R. 165, 168 (Bankr. N.Y. 1980), citing *In re Credit Industrial Corp.*, 366 F.2d 402, 407 (2d Cir. 1966). Under general contract law principles, when a subordination agreement is unambiguous, the

parties' rights are governed exclusively by that agreement. *In re Leasing Consultants, Inc.*, 2 B.R. at 169.

17. Compensation Claims arising out of agreements with subordination provisions similar to the one referred to above should have the same priority as common equity interests in LBHI, and the Court should reclassify such claims as interests.¹ Holders of such Compensation Claims do not have claims against the Debtors.

C. Bankruptcy Code Section 510(b) Mandates that the Compensation Claims Have the Same Priority as Common Equity of LBHI.

18. Another reason the Compensation Claims must be treated as equity is that section 510(b) of the Bankruptcy Code provides that for purposes of distribution, a claim for damages arising from the purchase or sale of a security shall have the same priority as the security. 11 U.S.C. § 510(b).

19. As noted above, the Equity Awards fall within the Bankruptcy Code definition of "security." In addition, the grant of the Equity Awards constitutes a "purchase or sale" of a security. "Courts interpreting section 510(b) have read the term 'purchase' broadly and have included within its scope grants of stock and stock options as compensation." *In re Wireless Corporation, Inc.* 384 B.R. 713, 718 (Bankr. D. Del. 2008). In *Wireless Corporation*, for example, the Delaware Bankruptcy Court held that the debtor's grant of an equity compensation package, consisting of shares of stock and warrants, constituted a "purchase or sale" of a security. *See also In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor's failure to issue its common stock to employee in exchange

¹ The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding either to enforce a subordination agreement pursuant to Bankruptcy Code section 510(a) or to seek to subordinate a Compensation Claim pursuant to Bankruptcy Code section 510(b). FED. R. BANKR. P 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) ("Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.").

for his stock in another company, allegedly in violation of the parties' termination agreement, was a claim arising from the purchase or sale of the debtor's stock.); *In re Touch Am. Holding, Inc.*, 381 B.R. 95, 104 (Bankr. D. Del. 2008) (holding that claims based on stock received as matching contribution under an ERISA plan likewise constituted a "purchase or sale" of securities).

20. In *Enron*, employees filed claims asserting a right to payment for damages in connection with unexercised stock options they had received during the course of their employment. The Court held that it was clear that a stock option was a "security" as that term was defined in section 510(b) of the Bankruptcy Code. *Enron*, 341 B.R. at 150. The Court further found that, "[w]hile it is true that the Claimants did not purchase the stock options on the open market, they nonetheless exchanged value for the options: here, their labor. Such exchange falls under a broad reading of the term 'purchase.'" *Id.* at 151 (citing *Frankum v. Int'l Wireless Communications Holdings, Inc.* (*In re Int'l Wireless Communications Holdings, Inc.*), 279 B.R. 463 (D. Del. 2002) ("That Appellants received the Debtors' stock as part of a compensation package does not preclude the transfer from being characterized as a purchase/sale of the Debtors' stock.")). This was true even where the employees "never elected to receive stock options, but rather were required to take a minimum percentage of their annual bonus in stock option form." *Id.* The Court found flaws in the employees' argument that they not "purchase" the stock options, because there was no voluntary exchange of goods, services or currency:

Although implicit, there is nonetheless a bargain and exchange of value. Here, the exchange is made not at the time of payment but prior to employment. If these Claimants were required to receive a portion of their compensation as options, that was a condition of employment the Claimants willingly accepted in return for their labor. These Claimants, thus, "purchased" the stock options with their labor.

Id.

21. The Court in *Enron* further concluded that “claims alleging the fraudulently induced election of stock options as part of a compensation package are claims ‘arising from’ the purchase of a security and should thus be subordinated pursuant to section 510(b).” *Id.* “[P]hysical possession of the security is not required for a claim based upon that security to be subordinated.” *Id.* at 163 (citing *American Broad. Sys. v. Nugent (In re Betacom of Phoenix, Inc.)*, 240 F.3d 823 at 829-30 (9th Cir. 2001) (finding that “[n]othing in § 510(b)'s text requires a subordinated claimant to be a shareholder.”)).

22. Like it did in *Enron*, the Court should find that the Equity Awards in this case are equity interests and the Compensation Claims arise from the purchase and sale of securities. As the Court found in *Enron*, neither the fact that Equity Awards were a form of compensation for services performed, nor the fact that claimants asserting Compensation Claims could not opt to receive compensation in cash in lieu of Equity Awards converts the Compensation Claims into claims for debt. Any portion of a Compensation Claim alleging the claimant was induced to accept or retain its Equity Awards should similarly be subordinated pursuant to section 510(b) of the Bankruptcy Code.

Reservation of Rights

23. The Debtors reserve all their rights to object on any other basis to any Compensation Claim or any portion of any Compensation Claim for which the Court does not grant the relief requested herein.

Notice

24. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred Thirty-First Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors’

Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

25. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: April 18, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	AARON, DAVID E. 568 GRAND STREET APT. J702 NEW YORK, NY 10002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16328	\$139,807.20
2	ABBONDANDOLO, JOSEPH 40 CRESTON AVE TENAFLY, NJ 07670		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29959	\$54,634.00
3	ADLER, ARLENE 25 EAST 86TH STREET - 12A NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28549	\$84,835.00
4	ALLAN, CHARLES E 17 PLYMOUTH RD SUMMIT, NJ 07901		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26577	\$69,448.00
5	AMANO, KENNETH Y 293 E SADDLE RIVER RD SADDLE RIVER, NJ 07458	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/03/2009	10197	\$75,433.78
6	AMBOSS, RODOLPHO 1 HAMILTON AVENUE BRONXVILLE, NY 10708-4207	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29217	\$169,864.00
7	ANDERSON, MATTHEW C. 2225 W WABANSIA AVE APT 503 CHICAGO, IL 60647-6025		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32598	\$130,911.00
8	ANOOP, CHAUDHRY C1, 8/F, UNIVERSITY HEIGHTS 42-44 KOTEWALL ROAD MID-LEVELS HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9602	\$193,970.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
9	ANTHONY, STEAINS HOUSE A3, MAGNOLIA VILLAS 46 SASSOON ROAD POKFULAM HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6211	\$111,456.00
10	ANTIGUA, ALCIBIADES 19 MAPLEWOOD DRIVE MIDDLETOWN, NJ 07748		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25187	\$80,366.00
11	ARBES, PETER T. 12 RUNNYMEDE ROAD CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15579	\$134,467.00
12	ARCHIBALD, ABIGAIL KAHN 250 WEST 85TH ST APT 15D NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18818	\$46,165.00
13	ARCHIBOLD, MAGDALENA 1307 5TH AVE NEW HYDE PARK, NY 11040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9797	\$137,551.00
14	ARORA, RAJAN 263 LONG HILL DRIVE SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	08/26/2009	9471	\$90,746.00
15	ARREGLADO, ELIZABETH R. 75 WEST END AVE APT R30B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17405	\$170,602.77
16	ARUNK SINGH II 655 SIXTH AVE, #45 NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17389	\$51,097.75
17	ASTON, SHERRELL J. JR 20 FIFTH AVENUE, APT 15E NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30812	\$166,315.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
18	ATKINSON, JAMES E 220 CHISLEHURST ROAD PETTS WOOD KENT, BR5 1NR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18364	\$56,242.00
19	BADE, MICHAEL 236 SAWMILL DR W BERKELEY HEIGHTS, NJ 07922	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30639	\$67,876.00
20	BARBUZZA, SALVATORE V. 3802 BEECHWOOD PLACE SEAFORD, NY 11783	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31194	\$43,535.00
21	BARDAS, ATHANASSIOS 576 SUNSET ROAD WINNETKA, IL 60093		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31137	\$247,537.00
22	BARROWCLIFF, PETER N. WESTON MANOR DORSET CORScombe, DT20PB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/19/2009	8723	\$226,948.00
23	BARTOLOTTA, FRANK 5019 RUSTIC OAKS CIR NAPLES, FL 341054524		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12373	\$64,038.43
24	BASSMAN, MICHAEL 33-40 81ST STREET, # 42 JACKSON HEIGHTS, NY 11372	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24290	\$101,634.00
25	BAYLEY, ROBERTO M. AV. LIBERTADOR 2330, 13B BUENOS AIRES, 1425 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13491	\$248,779.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
26	BEAUCHESNE, VIRGINIE 27 KILDARE TERRACE TOP FLOOR FLAT LONDON, W25JT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32513	\$176,100.00
27	BEN DOR, ARIK 745 7TH AVE., 15TH FLOOR NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15416	\$96,376.00
28	BENSON, BETH A 4 MAGNOLIA COURT SPRING LAKE, NJ 07762		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23759	\$94,147.89
29	BERA, CRIS 3318 CROSSPARK LANE HOUSTON, TX 77007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31914	\$63,146.00
30	BERTRAND, SAMUEL M.N. FLAT 205, SUSSEX MANSIONS 65-85 OLD BROMPTON ROAD LONDON, SW7 3JZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12647	\$241,218.00
31	BERTRAND, SAMUEL M.N. FLAT 205, SUSSEX MANSIONS 65-85 OLD BROMPTON ROAD LONDON, SW7 3JZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12770	\$111,552.00
32	BHANDAL, SATBIR 135 TENTELOW LANE NORWOOD GREEN MIDDLESEX	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19629	\$76,652.61
33	BISESI, BRIAN J. 115 OLD STUDIO RD NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10696	\$49,510.56

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
34	BOGERT, LISA R 13311 LOST CREEK RD. TOMBALL, TX 77375	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33233	\$53,148.26
35	BOLAND, ERIC J. 1755 YORK AVENUE, #12J NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28691	\$87,800.00
36	BOPP FLYNN, KATHRYN M. 271 SEIDMAN AVE STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18939	\$72,170.00
37	BORZI, PETER 429 ARLENE STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35151	\$77,718.73
38	BOSI, ROBERT 2 PIERCE ROAD EAST WINDSOR, NJ 08520	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33676	\$66,375.46
39	BOVE, JOHN A. 184 NORMAN DR YARDLEY, PA 19067	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30545	\$140,191.00
40	BOYLES, ADRIAN DAVID 12 FAIRWAYS GREEN SAN ROQUE CLUB ON 340 KM127 SAN ROQUE, CADIZ, 11360 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16035	\$238,688.00
41	BRAMHAM, SHAUN APARTMENT 47F, ONE ROBINSON PLACE 70 ROBINSON ROAD HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26286	\$133,350.00
42	BRANDON, CLAUDIA 59 VISTA DRIVE LITTLE SILVER, NJ 07739	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17619	\$58,685.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
43	BRATTA, EMANUELE 308 BEMENT AVENUE STATEN ISLAND, NY 10310	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32324	\$43,503.81
44	BRENNAN, SCOTT W. 15 WESTLAND DRIVE GLEN COVE, NY 11542	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12789	\$197,339.03
45	BRIAN S. BRUMAN 30 DORETHY ROAD REDDING, CT 06896		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28576	\$246,956.00
46	BROOKS (FORMERLY KUICK), CHERI 1870 SOMERSET LANE WHEATON, IL 60189	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32292	\$141,297.00
47	BROWN, STUART W 7 DEBROY DRIVE MARLBORO, NJ 07746-2231		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25195	\$93,661.22
48	BROWN, TIMOTHY H P.O. BOX 54 PEAPACK, NJ 07977		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19587	\$137,181.96
49	BRUSCO, F. ROBERT 34 OAK LANE DOUGLASTON, NY 11363	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28017	\$243,097.41
50	BURGE, JULIAN DOUGLAS 2 PLAXTOL CLOSE BROMLEY, BR1 3AU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10904	\$115,920.00
51	BURKE, EDWIN MARSTON 67 LOWER SLOANE STREET FLAT A, BRISTOL HOUSE LONDON, SW1W 8DD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19420	\$108,315.97

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
52	BURKE, WILLIAM 7 BLUE HERON DR STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28573	\$161,338.00
53	BUTELER, GABRIEL 71A CASTELNAU LONDON, SW13 9RT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18733	\$141,988.54
54	CAFFARONE, RICARDO LUIS AV. LIBERTADOR 3540 3 A CAPITAL FEDERAL, 1425 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25548	\$60,684.00
55	CALDWELL, HARRY C AV. L N ALEM 855 8TH FLOOR 1001 CAPITAL FEDERAL BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25552	\$128,915.98
56	CARANGO, ANTHONY T. #601 HILLVIEW 21-23 MACDONNELL ROAD MIDLEVELS, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25198	\$78,545.00
57	CARCANO, GABRIELE PIAZZA DEL CARMINE 4 MILAN, 20121 ITALY		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16030	\$131,667.25
58	CASE, BRIAN 1075 PARK AVE, APT. 7B NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27485	\$47,177.00
59	CASILLO, RALPH 10 FOX DEN ROAD SAUGERTIES, NY 12477		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32233	\$79,448.69

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
60	CEISLER, ANDREW J. 424 WEST END AVENUE APT. 4J NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28500	\$50,423.00
61	CELASCO, GUILLERMO ALMIRANTE BETBEDER 375 BOULOGNE PROVINCIA DE BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12622	\$162,033.00
62	CETRON, BRAD E 300 EAST 75TH STREET, APT. 32-O NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/27/2009	50156	\$82,148.00
63	CHAMBERS, PAUL 10 BURNTWOOD ROAD KENT SEVENOAKS, TN13 1PT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28317	\$101,970.00
64	CHAN, SALLY 4 BELLEGROVE DRIVE MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27723	\$43,941.00
65	CHANTHASOTO, NIEVES B. 305 TAPPAN ROAD NORWOOD, NJ 07648		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30388	\$46,697.64
66	CHARLET, NICOLAS FLAT 6 59 CHILTERN STREET LONDON, GT LON, W1U6NF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18759	\$58,573.00
67	CHARNOCK, DOMINIC 5 PICKETS STREET BALHAM LONDON, SW12 8QB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15665	\$154,946.96

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
68	CHICHESTER, KEVIN 80 HAWTHORENE AVE BLOOMFIELD, NJ 07003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27719	\$45,000.00
69	CHO, HAROLD B. 22 PARKVIEW TERRACE SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28658	\$75,000.00
70	CHO, JUPHIK 780 RIVER ROAD APT. 382 EDGEWATER, NJ 07020	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18640	\$119,299.00
71	CHRISTINE, WILDE 20 COOT ROAD LOCUST VALLEY, NY 11560	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/07/2009	7709	\$50,210.00
72	CHRISTOFI, CLARE 10 LITCHFIELD WAY LONDON, NW11 6NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31341	\$145,493.70
73	CIMAGLIA, ANTHONY M. 9 HIGHLAND ROAD STATEN ISLAND, NY 10308	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/05/2009	7381	\$74,870.00
74	CLUTTON, ROBIN I 5 WALCOTE HOUSE SANDY LANE LEAMINGTON SPA, CV32 6QS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30756	\$65,000.00
75	CODY, STEPHEN F. 30 KIMBALL STREET CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26187	\$121,656.00
76	COFFEY, EDWARD 25 STAFFORD DR MADISON, NJ 07940		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28219	\$46,455.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
77	COHEN, DEBRA L. 1333 HUDSON ST APARTMENT 401 HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11563	\$117,409.18
78	COHEN, JONATHAN 75 BRAMBLE BROOK ROAD ARDSLEY, NY 10502	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29204	\$172,016.00
79	COHEN, KERRIE ANN 350 EAST 82ND STREET #5A NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27255	\$52,841.00
80	COHEN, LEONARD H 32 NOTTINGHAM WAY LITTLE SILVER, NJ 07739	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18947	\$86,523.00
81	COLFESCU, ALEXANDRU BACU 442 E 20TH STREET, APT 11D NEW YORK, NY 10009		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28726	\$192,033.00
82	COLLIER, ANTHONY A. 11 ELM AVENUE ESSEX UPMINSTER, RM14 2AZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25052	\$83,014.00
83	CONROY, MELISSA H. 6905 NORFOLK ROAD BERKELEY, CA 94705	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26277	\$56,139.69
84	COOK, JONATHAN S. 17W 155 87TH STREET HINSDALE, IL 60527	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/30/2009	59201	\$46,346.00
85	COPELAND, JOHN W. 7 EAST 80TH STREET NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32742	\$81,396.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
86	CORRIGAN, KAREN 420 EAST 54TH STREET, #31-J NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25007	\$178,878.36
87	CORTINOVIS, ENRICO FLAT 4, 11 ROYAL CRESCENT LONDON, W11 4SL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24302	\$51,341.73
88	COVIELLO, KAREN J. 12 JUSTICE LANE ABERDEEN, NJ 07747	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/08/2009	4805	\$70,985.00
89	CRADER, MELANIE A. 3 MARIN CT MANHATTAN BCH, CA 90266-7243	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32770	\$134,297.00
90	CREMIN, PATRICK G. 12 LAUDERDALE MANSIONS LAUDERDALE ROAD MAID VALE LONDON, W91NE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/02/2009	10101	\$175,394.00
91	CROOK, ALASTAIR FLAT 2 153 BALHAM HILL LONDON, SW12 9DJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24907	\$82,569.81
92	D'EMIC, LISA 449 LIVERMORE AVENUE STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17368	\$56,709.00
93	DARTIGUELONGUE, GASTON AV. CALLAO 1704, 8TH FLOOR BUENOS AIRES, 1024 ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25604	\$209,738.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
94	DATTANI, BHAVESH 80 SELWYN AVENUE RICHMOND UPON THAMES LONDON, TW9 2HD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17803	\$158,751.22
95	DAVID, ROLAND ROSS 1728 JENNINGS WAY PAOLI, PA 19301		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30577	\$69,669.00
96	DAVIES, DAVID SEAN 18 TREADGOLD ST LONDON, W11 4BP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18734	\$115,026.00
97	DAY, JACKELYN 33 EAST 22 ST, APT 3C NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31283	\$96,016.00
98	DEGREGORIO, JOSEPH HAMILTON CREST 85 DORCHESTER DRIVE BASKING RIDGE, NJ 07920		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30631	\$97,963.50
99	DEL BO, MICHELE 9 MARLBOROUGH MANSIONS CANNON HILL LONDON, GT LON, NW6 1JP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15193	\$201,940.64
100	DELA ROSA, ANGELA 375 UPPER MOUNTAIN AVE MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34236	\$56,250.00
101	DELUCA, PHILIP F. 444 EAST 84TH STREET APT 3E NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15684	\$57,768.44

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
102	DENNIS, CHRIS 85 WESTWOOD DRIVE #109 WESTBURY, NY 11590	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/27/2009	3112	\$174,587.71
103	DESFORGES, MATHIEU 2 DICKENS MEWS LONDON, EC1 M5SZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14260	\$124,524.17
104	DEVINS, BOBBY 11A FULHAM PARK ROAD LONDON, SW6 4LH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13346	\$73,610.79
105	DEXTER, THOMAS C. JR. 125 SKUNK LANE WILTON, CT 06897		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28093	\$219,547.10
106	DI LELLIO, RICCARDO 42 QUILTER STREET LONDON, E2 7BT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23906	\$45,441.00
107	DILMANIAN, ARASH 4 CHERRY LANE KINGS POINT, NY 11024		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29981	\$45,047.00
108	DINNIE, KEVIN 73 TALMADGE HILL ROAD NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27301	\$151,505.00
109	DODDS, HENRY 8 ST JOHN'S ROAD SEVENOAKS, TN13 3LW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17781	\$87,107.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
110	DOLBY, JACQUELINE 18 MULBERRY HILL SHENFIELD BRENTWOOD ESSEX, CM15 8JS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13980	\$242,441.00
111	DONEHUE, JASON S. 306 WEST 80TH STREET APT 3E NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	02/17/2010	66285	\$213,474.37
112	DOYLE, IAN D FLAT 3 44 QUEENS GARDENS LONDON, W23AA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13325	\$166,566.98
113	DRAKE, JAMES R JR. 20 TRACEY DRIVE LAWRENCEVILLE, NJ 08648		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12160	\$116,243.00
114	DRISCOLL, BRIAN P. 217 NAVAJO DRIVE WYCKOFF, NJ 07481	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30779	\$191,924.00
115	DUBB, VARINDER SINGH 5TH E KNOLL COHAM SURREY, KT11 2PN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25336	\$108,562.85
116	DYER, ROBERT C. 2 MCLAREN RD. SOUTH DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28094	\$219,614.87
117	EBY, ROBERT 15 SYCAMORE HILL RD. BERNARDSVILLE, NJ 07924		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28698	\$90,063.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
118	EISMAN, ELLIOTT 983 PARK AVENUE - APT 8A NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18090	\$194,660.84
119	EISMAN, LILLIAN 983 PARK AVENUE - APT 8A NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18297	\$239,888.81
120	ENCISO, EVELYN 1 S. GATE ST. SMITHSTOWN, NY 11787		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23825	\$58,892.37
121	ENGELHARD, NATHAN 22 ASPEN ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15724	\$212,135.00
122	ERIKA WESSEL 404 E.79TH STREET APT 30E NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10920	\$155,105.00
123	FECHT, DAVID 335 SHEFFIELD AVE NORTH BABYLON, NY 11703		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29970	\$203,369.00
124	FELDKAMP, GEOFFREY F PO BOX 2349 ADDISON, TX 75001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18571	\$91,500.00
125	FELICIANI, ANDREA 23 SHREWSBURY MEWS LONDON, W25PN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19818	\$44,341.00
126	FERRARA, LAURA 43 POLLY WAY MIDDLETOWN, NJ 07748		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19586	\$71,476.00
127	FILIPOV, ADRIENNE SCHABERG 3 HANOVER SQUARE #22A NEW YORK, NY 10004	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22715	\$170,391.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
128	FINERAN, SEAN 111 FOURTH AVE #9L NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32452	\$143,034.42
129	FISCHLER, ROBERT D. 10910 CHALON RD. LOS ANGELES, CA 90077	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32049	\$185,015.10
130	FLACKMAN, CYNTHIA 105 PINE BROOK ROAD MONTVILLE, NJ 07045	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/01/2009	4709	\$46,832.00
131	FLORITO, JUAN CARLOS CERVINO 3636 4TH FLOOR BUENOS AIRES, 1425 ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15435	\$212,932.35
132	FOLEY, WILLIAM C. 8 INFIELD LANE MATAWAN, NJ 07747	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14020	\$153,180.00
133	FOSS, ANN MARIE 401 EAST 34TH STREET #S6C NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21500	\$89,410.00
134	FOX, KRISTINA C. 341 W 11TH STREET APT. 5C NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30688	\$123,017.00
135	FURRER, WILLIAM J. 227 GLEN AVE GLEN ROCK, NJ 07452		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17337	\$89,354.00
136	GADDI, SANTIAGO CLUB NEWMAN AVE DE LOS CONSTITUYENTES 7245 (1621) BENAVIDEZ-PRIVINCIA DE BEUNOS AIRES, ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22495	\$208,990.00

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OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
137	GAGE, TRACY L. 1530 W. JACKSON BLVD. CHICAGO, IL 60607	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/03/2010	66237	\$51,607.00
138	GARDENER, PAUL 32 TAVISTOCK ROAD FLEET HAMPSHIRE, GU51 4EJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16273	\$65,841.44
139	GATTUSO, MARGARET E. 101 WARREN STREET APT 1120 NEW YORK, NY 10007		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27735	\$165,726.61
140	GAY, PAUL 86 CLAYGATE LANE HINCHKEY WOOD ESHER SURREY, KT10 0BJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16271	\$65,855.00
141	GEORGE, ALASTAIR W. ORCHARD HOUSE HOLLIST LANE EASEBOURNE WEST SUSSEX, GU29 9AD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18575	\$247,792.00
142	GERDEMAN, RASMUS K. 240 A EAST 80TH STREET NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28715	\$125,479.00
143	GILDE, FREDRIC L. 240 WEST 75TH STREET APT. #7B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19335	\$219,043.84

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
144	GIORDANO, GENNARO 41 ROYAL AVENUE LONDON, SW3 40E UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16031	\$175,057.00
145	GODDARD, DARREN J WOODBINE COTTAGE ROUGHWAY KENT TONBRIDGE, TN1 19SH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30737	\$50,581.61
146	GOLDIN, CHARLES J. 1 DUNSTABLE COURT MATAWAN, NJ 07747		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28501	\$127,308.00
147	GOLUB, CAROLYN S 33 EAST 75TH STEEET APT 8B NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12751	\$93,217.70
148	GONEZ DONECQ, JACOBO C/ JAZNIN 136 BJ A 21809 ALLOBENDAS MADRID, 28109 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25346	\$181,796.00
149	GOYAL, ANSHUMAN 5 E 22ND ST #16C NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26591	\$167,121.97
150	GRANATA, VINCENZO P. OAKLEA HOUSE BIRCHIN CROSS ROAD KENT SEVENOAKS, TN156XJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18995	\$213,511.82

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
151	GRAU, RICHARD R. 5306 RIVERSIDE STATION BLVD SECAUCUS, NJ 07094		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18982	\$102,691.00
152	GREGG, PAUL 43 LINCOLN AVE MASSAPEQUA, NY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15504	\$214,958.00
153	GROOM, NEIL 286 SYCAMORE AVE SHREWSBURY, NJ 07702-4511		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28595	\$61,635.00
154	GUGGENHEIMER, STEVEN 15 WIDGEON WAY GREENWICH, CT 06830		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18235	\$179,313.00
155	GUGLIELMO, ROBERT 515 EAST 79TH STREET APT 17E NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30033	\$196,927.00
156	GULTEKIN, NEZAMAT FLAT 2, 19-21 WINPOLE MEWS LONDON, WIG 8PD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31215	\$171,825.00
157	GUPTA, NIMESH 25 BANK ST LONDON, E14 5LE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18116	\$53,592.52
158	HAFF, JANE T. 55 BALDWIN AVE P.O.BOX 900 POINT LOOKOUT, NY 11569	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27403	\$58,051.00
159	HALPERIN, JOELLE 153 E. CLINTON AVENUE TENAFLY, NJ 07670		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28082	\$115,077.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
160	HAMILTON, JACQUELYN B. 157 W. 79TH ST. APT 6D NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29943	\$54,402.00
161	HAMMARLUND, JENNY 48 WEST 68TH STREET, APT 11E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27302	\$56,502.00
162	HANEY, ELIZABETH 250 W. 50TH ST. APT 27M NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32327	\$54,069.00
163	HANLON, MAI 426 W. 58TH STREET # 5A NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25189	\$93,703.00
164	HARNETT, CATHERINE T. 1235 RHINELANDER AVENUE BRONX, NY 10461	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23743	\$106,391.00
165	HARRIS, BRUCE 6 FLORIE FARM ROAD MENDHAM, NJ 07945	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28072	\$92,017.00
166	HARRIS, MARK A. 104 WOODLAND DRIVE HOVE, SUSSEX, BN3 6DE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24125	\$225,750.00
167	HARRIS, TIMOTHY 4 MANSFIELD MEWS LONDON, W1G 9NL UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22755	\$82,981.13
168	HAYAT, CLAUDE 110 EAST 57TH STREET APARTMENT 10E NEW YORK, NY 10022-2618	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25406	\$96,594.60

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
169	HECKENROTH, ARNAUD F7 36 FIOGNAP LONDON, WW3 GAG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32230	\$47,740.00
170	HECTOR, LUISA 105 ELM GROVE RD BARNES, SW13 0BX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25901	\$198,874.00
171	HEENAN, THOMAS 42 NORTHCHURCH ROAD LONDON, N14EJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17785	\$248,398.00
172	HETZEL, CHARLOTTE 67 BURKES ROAD BEACONSFIELD BUCKINGHAMSHIRE, HP9 1PW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30789	\$143,701.00
173	HILL, COLIN M 15 RISEBRIDGE ROAD GIDEA PARK ESSEX ROMFORD, RM2 5PR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11499	\$51,728.52
174	HILLMAN, ROBERT 514 W. 110TH ST, #9C NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27410	\$88,603.00
175	HITTNER, MARK BRIAN 923 SOUTHERN DRIVE FRANKLIN SQUARE, NY 11010-1019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27329	\$109,936.00
176	HOBAN, SAMANTHA 1301 NORTH ABINGTON ROAD WAVERLY, PA 18471	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18924	\$97,909.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
177	HOBBIE, EDWARD 801 WILLOW GROVE ROAD WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15581	\$158,548.60
178	HOFFMAN, JEAN 175 GOLDHURST TERRACE LONDON, GT LON, NW63ES UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13974	\$140,327.00
179	HOLFORD, KERRY A 88 DUNDONALD ROAD WIMBLEDON LONDON, SW19 3PN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25902	\$79,769.31
180	HOOK, ALISON FLAT 1, KITTIWAKE COURT 4 GREAT DOVER STREET LONDON, SE1 4XR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18642	\$63,808.35
181	HOPKINS, NICHOLAS M 34 DORKING ROAD CHILWORTH, SURREY, GU48NR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16278	\$53,412.00
182	HORNER, BRIAN 110 HORATIO ST #111 NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27273	\$57,127.00
183	HORSEWILL, FIONA 76, WOOD RIDE PETTS WOOD, BR5 1PY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19195	\$124,665.21
184	HRASKA, JAMES W. 8 CATAWBA DRIVE WEST NYACK, NY 10994	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30774	\$140,399.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
185	HUBERTO, GUTIERREZ 16 STONEWALL CIRCLE PRINCETON, NJ 08540	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	6012	\$102,045.00
186	HUIDOBRO, JORGE MARIANO DEL ARCA 249 SAN FERNANDO - 1646 BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25606	\$132,668.00
187	HUTCHINS, ANTHONY 265 BLUE RIDGE RD. NORTH ANDOVER, MA 01845	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19206	\$228,229.36
188	IASCI, PIERPAOLO FLAT 4 OLD CHESTERTON BUILDING 110 BATTERSEA PARK ROAD LONDON, SW11 4LZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22664	\$125,466.46
189	IDNANI, ANIL 44 WOODSIDE ROAD PURLEY SURREY, CR8 4LP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30738	\$52,726.00
190	IMBIMBO, PAUL S 315 EAST 88TH STREET APT 3H NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9413	\$69,095.00
191	INCAO, PAUL M. 3 AMHERST PLACE UPPER MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15391	\$81,528.58
192	ISELIN, JAMES 151 EAST 83RD STREET, 4H NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17362	\$56,539.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
193	JACOB EARL, LEITZSEY 109 AVERILL LN IRMO, SC 29063	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2009	5312	\$79,723.00
194	JACOBSON PALEY, NANCY 217 WEST 80TH ST., APT 3F NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12857	\$152,396.00
195	JAIN, AMIT 21 E 96TH ST # 3 NEW YORK, NY 10128-0708		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27727	\$217,446.00
196	JARCK, PETER C 112 RIDGE ROAD RUMSON, NJ 07760-1120		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21337	\$197,069.00
197	JARVIS, CHRISTOPHER 15 CRITCHMERE HILL HASLEMERE, GO27 1LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14349	\$50,687.00
198	JENKINS, COURTNEY 224 PROSPECT STREET APARTMENT 3B WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17568	\$82,404.21
199	JOHNS, ANDREA K 18A GRANGE STREET HERTS ST ALBANS, AL35NB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25165	\$55,683.00
200	JOHNSON, DANIEL S 294 N. MOUNTAIN AVE. MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23827	\$118,223.00
201	JOHNSTON, LYNNE 223 36TH ST #5B NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28578	\$136,198.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
202	JONES, CRAIG 86 LAKE DRIVE MOUNTAIN LAKES, NJ 07046		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31266	\$60,385.02
203	JONES, JENNIFER L. 345 WEST 58TH STREET, #15E NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12405	\$67,780.00
204	JONES, NATHAN 155 EAST 31ST ST, 3A NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27346	\$73,204.00
205	JONES, STEPHEN 60 LITTLETON STREET LONDON, SW18 3S4 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16290	\$78,810.97
206	JUNCADELLA, EDUARDO PABLO AV. DORREGO 1940 CAPITAL FEDERAL 1414 BUENOS AIRES, ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25613	\$64,810.35
207	KAHN, GARY P 1444 BRONSON ROAD FAIRFIELD, CT 06824	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12942	\$86,432.44
208	KAISER, CLIFFORD M. 1 WOODS HOLE ROAD CRANFORD, NJ 07016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15555	\$174,542.00
209	KAMO, DAVID 196 EAST 75TH, #5D NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28705	\$149,879.00
210	KANE, JAMES R. 189 RIVERVIEW AVENUE TARRYTOWN, NY 10591	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28336	\$140,075.83

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
211	KAPLUN, ALEXANDER 525 E 82ND ST APT 2C NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29900	\$66,954.24
212	KAPOOR, SHIV S PARKSIDE ROAD NORTHWOOD, HA6 3HL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18636	\$146,494.25
213	KATHRYN M., BOPP FLYNN 271 SEIDMAN AVENUE STATEN ISLAND, NY 10312	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5449	\$224,866.00
214	KAUFFMANN, JOHN 145 CENTRAL PARK WEST - #23C NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27483	\$83,027.00
215	KEATING, KIERON 82 SAWMILL LANE GREENWICH, CT 06830		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27425	\$238,897.58
216	KELLY, CHRISTOPHER P 101 DARLINGTON AVENUE RAMSEY, NJ 07446	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3096	\$153,372.45
217	KENNEY, ARTHUR J. 200 EAST END AVE, APT 5-DE NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14067	\$65,172.11
218	KERRANE, BRIAN 29 REDWOOD ROAD NEW HYDE PARK, NY 11040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13774	\$93,394.00
219	KIGUEL, FERNANDO BILLINGHURST 2578 - 3 PISO BUENOS AIRES, 1425 ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25442	\$210,490.54

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
220	KILLERLANE III, JAMES J 250 WEST 90TH STREET APARTMENT 10A NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21363	\$97,828.31
221	KLOBERDANZ, DAVID KRUNCH WHITFIELD 561 LORIDANS DR. NE ATLANTA, GA 30342	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12197	\$172,802.00
222	KOCHA,LINDA W. 205-51 WEST SHEARWATER COURT JERSEY CITY, NJ 07305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30058	\$46,846.00
223	KOH, LORI S. 3215 DANAHAN STREET TORRANCE, CA 90505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31556	\$80,340.00
224	KORNELL, CRAIG 20 AVENUE AT PORT IMPERIAL 535 WEST NEW YORK, NJ 07093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29390	\$133,699.72
225	KORNFELD, BRETT 305 W. 86TH STREET, APT 8B NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30762	\$50,159.00
226	KOZLOV, ANATOLY 1935 83RD STREET APARTMENT 6-F BROOKLYN, NY 11214		Lehman No Case Asserted/All Cases Asserted	09/21/2009	26258	\$92,455.00
227	KROFT, HOLLY NEWMAN 169 EAST 69TH STREET, APT 4D NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28546	\$206,306.00
228	KUN, WILLIAM 1958 BARRY AVENUE LOS ANGELES, CA 90025		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15423	\$69,633.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
229	KUREK, JOSHUA 225 WEST 23RD STREET APT 4H NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12409	\$65,462.00
230	KVETNOY, LARISA 13-50 ZITO CT FAIR LAWN, NJ 07410	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32600	\$125,093.00
231	LAMBERT, MELANIE 107 W 86TH ST APT 17C NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32601	\$131,305.00
232	LANCASTER, ROBERT P 4209 MCFARLIN BLVD. DALLAS, TX 75205-1686		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18950	\$54,063.70
233	LANCIONI, UGO 43 MACLISE RD LONDON, W140PR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31230	\$75,897.00
234	LANE, DARREN S. 1 BLACK GUM DRIVE MONMOUTH JCT, NJ 08852	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29942	\$59,245.89
235	LASHIN, JAYSON 174 FOREST DRIVE JERICHO, NY 11753	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18212	\$127,946.86
236	LAZEN, ALEXANDER 2 GRAVATT CIRCLE CLARKSBURG, NJ 08510	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29475	\$154,890.00
237	LEE, STEPHANIE 5 EAST 22ND STREET, APT 6S NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25141	\$195,416.00
238	LEE, SUSAN K. 160 RIVERSIDE BOULEVARD APT 10R NEW YORK, NY 10069		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18293	\$44,916.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
239	LEEKHA, JASIE TOP FLOOR FLAT 305 WESTBOURNE GROVE LONDON, W11 2QA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24493	\$117,374.99
240	LEGLER, PETER 29A AVERY ROW LONDON, W1K 4BA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16281	\$114,217.25
241	LENIHAN III, ROBERT J. 39 HUNTSWORTH MEWS LONDON, NW1 6DB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22778	\$130,000.00
242	LEONE, DONNA M. 9 FLANDERS LANE CORTLANDT MANOR, NY 10567	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23902	\$182,352.00
243	LEUCA, ALEXANDER 79 DORSET HOUSE GLOUCESTER PLACE LONDON, NW1 5AF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28423	\$45,995.93
244	LEUNG, WING M 102 PRINCESS DRIVE NORTH BRUNSWICK, NJ 08902	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25409	\$62,744.00
245	LEVINE, DAVID 847 BRIAR PLACE WOODMERE, NY 11598	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12302	\$245,361.00
246	LEWIN, ROBERT J. 165 PROSPECT PARK WEST, APT 1R BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/21/2009	8991	\$64,982.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
247	LIAO, HOWARD 215 EAST 24TH STREET APT 215 NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18813	\$161,127.38
248	LIEBERBERG, ROBERT 120 EAST END AVE. APT 4B NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13415	\$170,009.60
249	LINDGREN SMITH, ERIKA 181 E. 90TH ST. APT. 4B NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/24/2009	3009	\$204,509.28
250	LIPTON, JEFFREY A. 19 WEST MCCLELLAN AVENUE LIVINGSTON, NJ 07039		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17364	\$94,891.00
251	LO, DAVID T 38 DERBY ROAD PORT WASHINGTON, NY 11050		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18187	\$124,591.00
252	LOUPIS, KYRIACOS 190 EAST 7TH STREET APT 702 NEW YORK, NY 10009		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28358	\$137,376.00
253	LUDWIG, LINDA 15 BELVEDERE DRIVE LIVINGSTON, NJ 07039	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25110	\$71,156.25
254	LYNCH, WALTER A. 1217 CLIFF LAINE DR. CINCINNATI, OH 45208		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32093	\$92,800.00
255	MACCHIAVERNA, MICHAEL 3 PHYLLIS PLACE MILLTOWN, NJ 08850	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21490	\$231,754.06

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
256	MACDONALD, ROBERTO JUAN IBERA 164 1609 BOULOGNE PROVINCIA DE BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25550	\$141,125.00
257	MACINTOSH, JAMES 176 PINEWOOD ROAD STAMFORD, CT 06903		Lehman No Case Asserted/All Cases Asserted	09/02/2009	10111	\$57,648.00
258	MACLEOD,KIMBERLY N. 145 E 27TH ST, #14F NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27355	\$58,210.00
259	MADAR, MICHAEL FLAT 3, 6-7 MOTCOMB STREET LONDON, SW1X 8JU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15108	\$240,463.00
260	MAJIT, JEFF FLAT 55 CAMPDEN HILL GATE DUCHESS OF BEDFORD'S WALK LONDON, W8 7QJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28659	\$173,259.00
261	MALFATTI DI MONTE TRETTO,ROBERTO 26 LANSDOWNE CRESCENT LONDON, GT LON, W112NS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13069	\$211,925.00
262	MALICK, JOSEPH A. 45 EATON SQUARE, FLAT A LONDON, SW1W 9BD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15570	\$249,666.00
263	MALO ROB, MARIA PAULINA 888 BRICKELL KEY DRIVE APARTMENT 2910 MIAMI, FL 33131	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23798	\$64,492.80

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
264	MANGIACAPRE, PATRICIA 315 WESTMINISTER ROAD BROOKLYN, NY 11218	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31226	\$86,001.00
265	MANLEY, MICHAEL 70 RIDGE ROAD GLEN ROCK, NJ 07452	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/27/2009	3116	\$74,447.27
266	MARENghi, ANTHONY V. 28 ROSS DRIVE YORKTOWN HEIGHTS, NY 10598	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20306	\$71,865.62
267	MARGARITES, MARISA A. 711 CLINTON STREET APT #6-F HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14309	\$45,681.55
268	MARRAPODI, MICHELLE 136 TORY HILL FARM RD. HILLSDALE, NY 12529	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30571	\$225,969.13
269	MARSHALL, NIKKI A. 12 THOMAS ROAD WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23723	\$160,483.71
270	MATHESON, DAVID FLAT 3, 94 BERMONDSEY STREET LONDON, SE1 3UB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15490	\$71,760.35
271	MATHUR, NIMISH 117 E 29TH STREET #4B NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27477	\$208,537.00
272	MATUS, DREW T. 300 S. SCOTCH PLAINS WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9866	\$52,312.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
273	MCAULEY, ARAN PATRICK FLAT 27 87 ST GEORGE'S DRIVE LONDONM, GT LON SW1V 4DB LONDON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18172	\$54,405.57
274	MCBRIDE, MICHAEL J. 28 STENGEL PLACE SMITHSTOWN, NY 11787	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/02/2009	10112	\$52,549.99
275	MCCONATHY, MICHAEL R. 6925 VISTA RIDGE CT. FORT WORTH, TX 76132		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25437	\$44,305.00
276	MCDONALD, DOUGLAS S. 1609 WALNUT AVENUE MANHATTAN BEACH, CA 90266	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/24/2009	9137	\$78,325.00
277	MCFADYEN, DONALD E 9 AVON ROAD BRONXVILLE, NY 10708	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23830	\$210,985.00
278	MCGOVERN, JOHN M 17E. 13TH STREET, 4A NEW YORK, NY 10003		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28349	\$49,449.44
279	MCNALLY, JOHN K. 359 SOUTH MAPLE AVENUE BASKING RIDGE, NJ 07920	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31082	\$46,549.86
280	MCWILLIAMS, KELLEY KRANT 121 W 19TH ST APT 10D NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27628	\$48,637.00
281	MEDINGER, MATIAS CASTEX 3340 PISO 5TO BEUNOS AIRES, 1425 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32063	\$134,576.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
282	MENZIES, FIONA M. 4 MILLHURST MEWS SHEERING ROAD OLD HARLOW ESSEX, CM17 0GY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/19/2009	8707	\$62,904.00
283	METZGER, PAUL 377 SACKETT STREET BROOKLYN, NY 11231	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12357	\$145,174.91
284	MEYER, JAMES P. 1530 N DEARBORN #14N CHICAGO, IL 60610	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32398	\$53,000.00
285	MICHAELS, SETH 68 BEEKMAN ROAD SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15672	\$221,971.89
286	MILLAR, DEVIN G02 HESTIA HOUSE CITYWALK LONDON, SE1 3ES UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19828	\$100,016.53
287	MILLSTEIN, DEBORAH 440 WEST 34 STREET, 5A NEW YORK, NY 10001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/20/2009	2934	\$221,892.45
288	MIZRACHI, DAVID 525 EAST 72ND STREET, APT 11D NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28725	\$211,543.00
289	MODASIA,DIPAK 801 CASCADES TOWER 4 WESTFERRY ROAD LONDON, GT LON, E14 8JN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24584	\$67,528.87

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
290	MOHAN, AAKASH 7 CHELSEA GATE APARTMENTS 93 EBURY BRIDGE ROAD LONDON, SW1W 8RB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12760	\$85,278.28
291	MONCHI, VALERIE 330 EAST 75TH STREET APT 26A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31227	\$166,868.00
292	MONTUORO, WILLIAM L. 7 MONTCLAIR AVENUE AIRMONT, NY 10952-4129	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11583	\$230,575.97
293	MOOG, HENRY B. III 2415 WOODWARD WAY ATLANTA, GA 30305		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12192	\$74,028.00
294	MOORE, BRIAN L. 201 EAST 87TH STREET APT. 27L NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21395	\$100,000.00
295	MORANDI, CLAUDIO F CORSO DI PORTA NUOVA 3B MILAN, MI 20080 ITALY		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28289	\$154,495.00
296	MORRIS, DAVID C. 5203 BRAEBURN DRIVE BELLAIRE, TX 77401		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31984	\$215,000.00
297	MOTTO, VANESSA L. 340 E 93RD STREET APT 3E NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20231	\$78,993.00
298	MURPHY, JOSEPH J. 241 BEDFORD RD RIDGEWOOD, NJ 07450		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18909	\$76,972.91

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
299	MURPHY, RYAN 2 LANGSIDE AVENUE, PUTNES LONDON, SW15 5QT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32507	\$102,256.00
300	MYLONAS, MICHAEL THE SHRUBERRY BURGHFIELD BRIDGE BURGHFIELD BERKSHIRE, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28359	\$109,516.68
301	MYSZKOWSKI, MARY ANN 55 LIBERTY STREET APT 13A NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10844	\$49,013.00
302	NAINANI, DPALI 95-35 239TH STREET FLORAL PARK, NY 11001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17303	\$61,477.02
303	NAIR, SHANTHI 1 BUCHANAN CLOSE LONDON, N21 1SG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31162	\$97,925.00
304	NEDEV, BORIS 4TH FLOOR FLAT 59 COURTFIELD GARDENS LONDON, SW5 0NF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22803	\$194,817.00
305	NEWMAN, JACK 6 ISMAY ST. STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/11/2009	11598	\$203,863.83
306	NICHOLSON, GILES 2 FIFTH AVENUE APT 6J NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29710	\$148,806.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
307	NICHOLSON, ROBERT BRIAN 75 OAKWOOD LEAM LANE ESTATE TYNE & WEAR NE10 8LX, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12452	\$207,244.29
308	NORDELL, DEBORAH 1965 BROADWAY APT 8K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18806	\$139,824.87
309	NORTH, LINDSAY E. 145 WEST 67TH STREET APT. 32H NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29536	\$244,786.83
310	O'CALLAGHAN, COLLEEN A. 45 EAST 80TH STREET APARTMENT 17A NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33030	\$159,285.31
311	O'CONNELL, EDWARD 71 FENWAY ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3097	\$93,143.92
312	O'MEALLY, RESMENA 1117 E. 53RD STREET BROOKLYN, NY 11234	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31919	\$145,435.79
313	OBLAK, TANYA 448 W WRIGHTWOOD AVENUE APARTMENT 1 CHICAGO, IL 60614		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27316	\$108,784.00
314	PACKARD, COBURN J 101 WARREN STREET, APT 2460 NEW YORK, NY 10007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27312	\$65,152.00
315	PAPANTONIO, EDMOND L. 1615 SPRING VALLEY ROAD OSSINING, NY 10562	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20256	\$127,855.00

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OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
316	PAPPAS, MARIA 16 N. CHATSWORTH AVE APT 512 LARCHMONT, NY 10538	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23782	\$112,252.00
317	PATEL, BAIJUL TOP FLOOR FLAT 49 BUCKLAND CRESCENT LONDON, NW3 SDT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24219	\$155,178.15
318	PEDLEY, DANIELA 454 IRIS ST REDWOOD CITY, CA 94062		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31771	\$103,994.00
319	PERKINS, TRISTRAM 4 ROCKY POINT ROAD ROWAYTON, CT 06853		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25146	\$126,551.00
320	PERRY, ALLEGRA B. 21 STANHOPE GARDENS, FLAT 10 LONDON, SW7 5QX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36499	\$121,936.00
321	PERRY, JUSTIN M 21 STANHOPE GARDENS, FLAT 10 , SW7 5QX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16266	\$240,916.00
322	PETERSON, NEIL D. 34 ROCKHOUSE ROAD WILTON, CT 06897	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28722	\$115,717.50
323	PETTERSEN, GARY D 255 COLLEGE AVE. STATEN ISLAND, NY 10314-2364		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15589	\$209,779.57

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
324	PFABE, HOWARD C FLAT 7 28 ST JOHNS LANE LONDON, EC1M4BU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22925	\$95,782.00
325	PIASECKI, ARTUR PIOR 02-01 53 GRANGERD 269565 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/16/2009	3354	\$248,477.00
326	PIERINI, GIANNI VIA GIANCARLO SISMONDI 61 MILANO MILANO, MI, ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24567	\$197,538.00
327	PISZKO, ROBERT 166 EAST 63RD STREET APT 11E NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30607	\$200,000.00
328	PLANT, BEN 15 AIREDALE ROAD LONDON, SW128SQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12055	\$224,813.04
329	POLLING, MARCUS 3 BARCLAY OVAL WOODFORD GREEN ESSEX, IG8 0PP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31212	\$95,586.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
330	POWELL, SARAH PINE COTTAGE SALT LANE HYDES TILE GODALMING SURREY, GU8 4DH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24179	\$122,874.00
331	PRADHAN, ANSHUL 211 W 56 STREET, #17E NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27314	\$68,186.00
332	PULIDO-CROWE, OLGA A. 45 CATALPA DRIVE ATHERTON, CA 94027	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16215	\$190,230.12
333	PULLANO, ANTHONY 130 EAST 94TH ST NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	08/12/2009	8087	\$175,448.00
334	PURI, DHRUV 271 WEST 47TH STREET APARTMENT 8F NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22159	\$110,382.15
335	QUAGLIA, MARK 9 BEECHWOOD PLACE FAIR HAVEN, NJ 07704		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30056	\$141,317.00
336	QUINTAVALLE, DAVID T. 2728 THOMSON AVENUE UNIT 311 LONG ISLAND CITY, NY 11101		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27239	\$93,675.00
337	QUIRK, JOSEPH S. 111 SOUTH VILLAGE AVENUE ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29946	\$54,473.17

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OMNIBUS OBJECTION 131 – EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
338	RADO, CAROL L. 2400 JOHNSON AVE, APT 9E BRONX, NY 10463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/01/2009	4700	\$50,747.60
339	RANDALL, LISA 51 BEECH WAY BLACKMORE END WHEATHAMPSTEAD HERTFORDSHIRE, AL4 8LY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31650	\$168,703.00
340	RAO, ASHVIN 72 KENSINGTON RD BRONXVILLE, NY 10708	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18815	\$56,829.00
341	RATHGEBER, LISA 96 STEWART AVENUE GARDEN CITY, NY 11530		Lehman No Case Asserted/All Cases Asserted	09/21/2009	26100	\$210,509.34
342	REBINOUS, ARTIS 5 SCHENCK AVE, 1M GREAT NECK, NY 11021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/27/2009	3117	\$173,672.96
343	REGAZZI, THOMAS 36 COVERT PLACE STEWART MANOR, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27261	\$131,744.00
344	REIN, RICHARD L. JR. 200 WEST 60TH STREET APT. 36A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28078	\$147,554.00
345	RENARD, JEROME FLAT 15 48 QUEEN'S GARDENS LONDON, GT LON, W2 3AA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18727	\$64,647.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
346	RENDE, KENNETH G. 9 MONTROSE AVE BABYLON, NY 11702		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13924	\$247,664.00
347	RENICKER, RYAN 3610 FLAGSTONE DRIVE TYLER, TX 75707	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33555	\$50,770.28
348	RENNICK, GEORGE 30 GLOUCESTER RD MASSAPEQUA, NY 11758	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22133	\$138,261.00
349	REYNOLDS, QUENTIN 12 E 86TH STREET APT 630 NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28654	\$50,000.00
350	RICHARDS, ALISON D. 111-02 75TH ROAD FOREST HILLS, NY 11375	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9889	\$57,395.00
351	RITAM, BHALLA 1022 HILLCREST DRIVE NESCHANIC STATION, NJ 08853		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28273	\$45,291.00
352	ROBIN, KAUKONEN 30 UNDERHILL RD MILL VALLEY, CA 94941	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/20/2009	8859	\$135,840.00
353	ROSOLINSKY, MICHELLE 225 E. 34TH STREET APT. 11-I NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27844	\$50,000.00
354	ROSS, BLAYNE 243 W 99TH STREET APT 2D NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13963	\$80,031.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
355	ROTH, NANCY F. 1725 YORK AVE APT. 25D NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29428	\$68,710.00
356	RUDRA, KAUSHIK 99 MEYER ROAD #08-02 437920 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25507	\$182,219.00
357	RUIZ, JUAN V. III 75 WEST END AVENUE ZPT P9K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26437	\$130,485.00
358	RUSTAM, LAM THE SCHOOLHOUSE ANNANDALE ROAD GREENWICH, SE10 0DJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18663	\$55,346.00
359	SANDILANDS, RICHARD J WOODSTOCK THE COMMON REDBOURN HERTFORDSHIRE, AL37NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17775	\$161,946.73
360	SATRIALE, ANTHONY M 62 LOCKWOOD AVE. BRONXVILLE, NY 10708-4512		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17326	\$89,991.00
361	SCANLON, SHARON J. 1302 PARK AVE IN HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19203	\$48,512.53
362	SCHLENTZ, GAIL A 439 1/2 CARNATION AVE. CORONA DEL MAR, CA 92625	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25544	\$177,093.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
363	SCHOLLMAYER, MARGARET J. 225 EAST 36TH STREET APT. 2F NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10449	\$48,798.00
364	SCHWANER, MALTE GRUENER WEG 13 61462 KOENIGSTEIN, GERMANY		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24306	\$150,987.07
365	SCHWARTZ, DORIT 111 OAK STREET WOODMERE, NY 11598		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15712	\$216,027.68
366	SCHWARTZ, LAWRENCE 2236 ARTHUR ST MERRICK, NY 11566		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13332	\$145,591.00
367	SENTOCHNIK, RICHARD 67 MIDWAY ST. BABYLON, NY 11702		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27972	\$63,625.00
368	SETH, NEERAJ 79 MEYER ROAD # 13-01 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/20/2009	3425	\$139,658.00
369	SHANAHAN, JOHN J. 7 SPRINGVALE RD CROTON ON HUDSON, NY 10520	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30686	\$64,614.00
370	SHARMA, RAJAT 20 NEWPORT PKWY #2001 JERSEY CITY, NJ 07310		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29430	\$110,595.71
371	SHARP, SHANNON 535 DEAN STREET #212 BROOKLYN, NY 11217		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29910	\$96,086.00

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OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
372	SHARRET, ERIC 157 W 79TH ST APT 3B NEW YORK, NY 10024-6415		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32525	\$69,894.35
373	SHAUGHNESSY, JOHN C. 11 BUTLER HILL ROAD NORTH SOMERS, NY 10589	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17265	\$73,552.00
374	SHE, KING Y. 635 WEST 42ND STREET APT 22J NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25184	\$164,620.00
375	SHENOI, PRAMOD FLAT 11, ASCOT COURT GROVE END ROAD LONDON, NW89R4 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25043	\$125,155.50
376	SHTEYNBERG, VLAD 105 KINGS HWY, APT #4B BROOKLYN, NY 11214		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21396	\$200,000.00
377	SIMMONDS, MICHAEL 606 GINGER APARTMENTS 1 CAYENNE COURT LONDON, SE1 2PB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29705	\$135,511.09
378	SINGH, ARUN K. II 655 SIXTH AVE # 4J NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30622	\$66,502.44
379	SINGH, SNIGDHA FLAT 56, VISAGE APARTMENTS WINCHESTER ROAD ACCT E010212477 LONDON, NW3 3ND UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19434	\$93,153.82

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
380	SINHA, NAMIT 2, 14TH STREET, APT 431 HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27475	\$128,265.00
381	SKOWRON, STEPHEN 1380 PONUS RIDGE NEW CANAAN, CT 06840		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18917	\$44,002.00
382	SMITH, BRENDA A. 26 WASHINGTON COURT TOWACO, NJ 07082	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24375	\$214,858.15
383	SOLOMATIN, ALEXANDER 158 UNADILLA ROAD RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15587	\$148,966.00
384	SONTHALIA, AAYUSH 7 DRAYCOTT DRIVE, #16-02 259421 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/18/2009	2891	\$214,405.00
385	SOSNOV, DANIEL FLAT 3 66 HAMILTON TERRACE LONDON, NW 8 9UJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18735	\$183,758.56
386	SOULE, FREDERIC B. 3 MURRAY HILL MANOR MURRAY HILL, NJ 07974		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25412	\$197,984.18
387	SPIEGEL, MARK C PO BOX 311 MENDHAM, NJ 07945-0311		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25197	\$121,722.00
388	SPIEGEL, MICHAEL H. 630 MEEHAN AVE FAR ROCKAWAY, NY 11691		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21341	\$61,627.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
389	SPRINGETT, BEN 55 WARREN HOUSE BECKFORD CLOSE LONDON, W14 8TT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19824	\$140,731.06
390	SQUASSI, GIANLUCA L. 13 ROLAND GARDENS GROUND FLOOR FLAT LONDON, GT LON, SW7 3PE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15459	\$118,834.24
391	STABENOW, SIGRID M. 78 EMERSON RD. CLARK, NJ 07066-1639		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19080	\$54,170.00
392	STANTON, NANCY J. 4 ANDING AVENUE N. MERRICK, NY 11566	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/27/2009	9555	\$71,741.30
393	STEINBERGER, LAURA 28 WHITE AVE NYACK, NY 10960	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20207	\$77,309.00
394	STERLING, DAVID 8 DEWART ROAD GREENWICH, CT 06830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27856	\$100,000.00
395	STEVENSON, JOHN 298 MULBERRY ST., #5A NEW YORK, NY 10012		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27969	\$48,237.00
396	STRATFORD, RICHARD 6 HAWLEY GROVE BLACKWATER CAMBERLEY SURREY, GU17 9JY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19821	\$72,420.36

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
397	STURM, MARGARET (PEGGI) L. 5459 WEST WILSON AVE CHICAGO, IL 60630		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33221	\$52,655.00
398	SUAPENGCO, JESUS R. 2 SWEET GUM COURT DIX HILLS, NY 11746		Lehman No Case Asserted/All Cases Asserted	09/11/2009	11559	\$189,109.05
399	SULLIVAN, ELIZABETH 230 E. 79 ST. APT 14A NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28292	\$50,000.00
400	SULLIVAN, RAYMOND 1132 TICE PLACE WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20246	\$214,218.00
401	SUMNER, JASON C. 20 FOREST WAY KINGS HILL KENT WEST MALLING, ME19 4FW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/19/2009	8678	\$235,374.00
402	SUNDARAM, SENTHIL 325 5TH AVENUE, # 23D NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9901	\$102,738.89
403	SUNDBOM, CARL 201 E 25TH STREET, APT 17D NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27707	\$78,800.00
404	SVEN, FARUP 9 WEST 73RD ST APT 2B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25295	\$224,622.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
405	SWERLING, THOMAS A TOP FLOOR FLAT FALMER HOUSE 16-17 MARYLEBONE HIGH ST LONDON, W10 4NY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30732	\$229,978.23
406	TAYLOR, HOWARD TRIPP 7 BARRIE WAY MILL VALLEY, CA 94941		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25531	\$83,000.00
407	TAYLOR, RUPERT 10 ALIWAL ROAD LONDON, SW11 1RD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17779	\$176,522.86
408	TESCHNER, STEFAN BAHNHOFSALLEE 2 BAD NAUHEIM, 61231 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14852	\$171,684.72
409	THOMAS, MARC A. 222 SEAMAN AVE, APT A1 NEW YORK, NY 10034		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27257	\$48,981.50
410	TOLLIS, PIERRE ROBESON HOUSE, 104 NEWTON ROAD LONDON, W25L5 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19421	\$202,585.26
411	TRINGALI, JAMES V 16 MARJORIE WAY HAMILTON SQUARE, NJ 08690	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/05/2009	7419	\$80,311.00
412	TROMBETTA, SANTO 279 MCBAINE AVE STATEN ISLAND, NY 10309		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12593	\$106,232.62

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
413	TRUMAN, MATTHEW OAKENSHAW PARKHILL, OULTON LOWESTOFT SUFFOLK ENGLAND, NR325DQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17777	\$195,243.21
414	TURNER, CARLTON REID 2329 N. LEAVITT ST. #3 CHICAGO, IL 60647	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28723	\$93,146.53
415	UTTERMAN, ALEXANDRA HALLE 61 EAST 86TH STREET APARTMENT 64 NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17623	\$45,443.00
416	VAN SCHAICK, GEORGE 400 CHAMBERS ST 6S NEW YORK, NY 10282	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28474	\$122,991.00
417	VASISTH, ANISH 12924 TIPPERARY LANE PLAINFIELD, IL 60585		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25263	\$117,137.23
418	VERSTRAETE, JULIE 23 WETHERBY GARDENS LONDON, SW5 0JR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16097	\$44,166.28
419	VIDALIE, PASCALE 23 WESTERN GARDENS LONDON, GT LON, W5 3RS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	14937	\$132,159.37
420	VILARDO, LOUIS R 1901 TUDOR RD NORTH PALM BEACH, FL 33408	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24148	\$83,275.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
421	VITOULIS, MARC 10 WAYNE DRIVE PLAINVIEW, NY 11803	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25068	\$52,257.59
422	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23806	\$123,367.82
423	VOSKARIDES, CHRISTIANA FLAT 38 ASHWORTH MANSIONS ELGIN AVENUE LONDON, W91JP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25749	\$121,219.00
424	WALSH, SUSAN 228 EAST 25TH STREET #7 NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25241	\$48,870.00
425	WASSERMAN, ANDREA GREEN 42 GREYWOOD DRIVE ORANGEBURG, NY 10962	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27540	\$59,290.00
426	WATERWORTH, ANDREW G 18 COURTLANDS AVENUE MDDSX HAMPTON, TW123NT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30729	\$240,670.00
427	WEITZER, JOHN 49 DEANGELIS DR. MONROE, NY 10950	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30575	\$86,695.98
428	WHAMOND, CHRISTIAN 35 MIDBROOK LANE OLD GREENWICH, CT 06870	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/31/2009	66053	\$179,515.80

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
429	WHITTEMORE, EARL TODD ERLE TODD WHITTEMORE 6179 E. OTERO DR. CENTENNIAL, CO 80112	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2341	\$224,763.00
430	WILFORD, OBADIAH 200 ROCKY MOUNTAIN RD SOUTHBURY, CT 06488		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15561	\$110,262.60
431	WILLIAMSON, JAMES 425 CARAWAY APARTMENTS 2 CAYENNE COURT LONDON, SE1 2PP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17786	\$135,191.00
432	WILLIS, IAN 24 PENNINGTON COURT 40 THE HIGHWAY LONDON, E1W 2SD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32751	\$44,463.00
433	WILSON, DAVID A JR. 176 CARTER ST NEW CANAAN, CT 06840		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12097	\$92,253.00
434	WILSON, ROBERT W. 37 UPLAND ROAD ESSEX BILLERICAY, CM120JP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9968	\$64,655.35
435	WINANS, LLOYD M. PO BOX 919 WESTWOOD, NJ 07675	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24661	\$100,319.00
436	WINKLER, WOLFGANG LUDWIG-ARNOUL-STRASSE 30 HE NEU-ISENBURG, 63263 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14849	\$73,062.48

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 131 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
437	WOLITZER, STEVEN B. 1185 PARK AVENUE, APT 6A NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26313	\$192,000.00
438	WOO, JACK 2 JANET COURT MORGANVILLE, NJ 07751	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27585	\$53,266.13
439	WOO, JACK 2 JANET COURT MORGANVILLE, NJ 07751	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7247	\$96,148.72
440	WOODBYRNE, JOHN A. 4 LITTLE RIVER LANE REDDING, CT 06896		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17345	\$47,869.00
441	YAO, JASON 269 78TH ST BROOKLYN, NY 11209		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29471	\$54,727.00
442	YAVNO, HERMAN 88 BROOK AVE STATEN ISLAND, NY 10306	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28218	\$49,222.00
443	YEE, ELIZABETH L. J. 205 W. 19TH ST APT 12F NEW YORK, NY 10011-4015		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27373	\$120,115.00
444	ZANT, GREGORY 21 FOOTHILL LANE EAST NORTHPORT, NY 11731	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26587	\$77,614.00
445	ZELLER, NICOLE 197 MAILANDS RD FAIRFIELD, CT 06824		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12218	\$54,289.94
446	ZIELINSKI, JOHN J. 201 WASHINGTON PKWY. FRANKFORT, IL 60423	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25485	\$213,596.08
				TOTAL		\$53,367,873.27

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x

**ORDER GRANTING DEBTORS'
ONE HUNDRED THIRTY-FIRST OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

Upon the one hundred thirty-first omnibus objection to claims, dated April 18, 2011 (the "One Hundred Thirty-First Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Compensation Claims as common equity interests in the LBHI, all as more fully described in the One Hundred Thirty-First Omnibus Objection to Claims; and due and proper notice of the One Hundred Thirty-First Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the One Hundred Thirty-First Omnibus Objection to Claims.

determined that the relief requested in the One Hundred Thirty-First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Thirty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Thirty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed on Exhibit A annexed hereto under the heading “*Claims to be Reclassified*” have the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that the Debtors’ Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the One Hundred Thirty-First Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE